

**IN THE UNITED STATES DISTRICT COURT
FOR THE SOUTHERN DISTRICT OF NEW YORK**

In Re: Terrorist Attacks on September 11, 2021

Civil Action No. 03-md-1570 (GBD) (SN)

Federal Insurance Company, et al.,

Creditors,

v.

The Taliban, et al.,

Debtors,

Federal Reserve Bank of New York,

Garnishee.

Civil Action No. 03-cv-6978 (GBD) (SN)

**DECLARATION OF MATTHEW D. MCGILL IN SUPPORT OF
OPPOSITION TO THE *FEDERAL INSURANCE* CREDITORS' MOTION
FOR PARTIAL TURNOVER OF ASSETS FROM GARNISHEE
FEDERAL RESERVE BANK OF NEW YORK**

I, Matthew D. McGill, hereby declare as follows:

1. I am a partner at the law firm of Gibson, Dunn & Crutcher LLP, in Washington, D.C., and counsel for the Plaintiffs in *Owens v. Taliban*, No. 22-cv-1949 (S.D.N.Y.), and Intervenor ("Intervenor") in this multidistrict litigation. I am admitted to practice in the United States District Court for the Southern District of New York. I am over the age of 18, I have personal knowledge of the facts stated herein, and if called to testify, I could and would competently testify to these facts. I make this declaration in support of the Opposition to the *Federal Insurance* Creditors' Motion for Partial Turnover of Assets from Garnishee Federal Reserve Bank of New York submitted by Intervenor James Owens, *et al.*

2. On March 21, 2022, in *Owens v. Taliban*, No. 22-cv-1949 (S.D.N.Y.), the United States District Court for the Southern District of New York granted Intervenor’s *ex parte* emergency motion for an order of attachment on \$1,373,761,042.95 held in the name of Da Afghanistan Bank (“DAB”) at the Federal Reserve Bank of New York (“FRBNY”). Intervenor delivered their order of attachment to the U.S. Marshals Service for levy on the FRBNY on March 22, 2022. Attached as **Exhibit A** is a true and correct copy of the process receipt and return from the U.S. Marshals Service for Intervenor’s order of attachment on the DAB funds at the FRBNY.

3. On April 20, 2022, the *Federal Insurance* creditors delivered a writ of execution to the U.S. Marshals Service for levy on the same DAB funds at the FRBNY. Attached as **Exhibit B** is a true and correct copy of the process receipt and return from the U.S. Marshals Service for the *Federal Insurance* creditors’ writ of execution on the DAB funds at the FRBNY.

* * *

I declare under penalty of perjury that the foregoing is true and correct.

Executed on: May 13, 2022
Palo Alto, CA

/s/ Matthew D. McGill
Matthew D. McGill

EXHIBIT A

U.S. Department of Justice
United States Marshals Service

PROCESS RECEIPT AND RETURN

See "Instructions for Service of Process by U.S. Marshal"

PLAINTIFF James Owens, et al.	COURT CASE NUMBER 22-cv-1949
DEFENDANT Taliban a/k/a Islamic Emirate of Afghanistan	TYPE OF PROCESS Levy

SERVE AT { NAME OF INDIVIDUAL, COMPANY, CORPORATION, ETC. TO SERVE OR DESCRIPTION OF PROPERTY TO SEIZE OR CONDEMN
Federal Reserve Bank of New York
ADDRESS (Street or RFD, Apartment No., City, State and ZIP Code)
33 Liberty Street New York, NY 10045

SEND NOTICE OF SERVICE COPY TO REQUESTER AT NAME AND ADDRESS BELOW

Jason Myatt
200 Park Avenue, New York, NY 10166-0193
jmyatt@gibsondunn.com

Number of process to be served with this Form 285	1
Number of parties to be served in this case	1
Check for service on U.S.A.	X

SPECIAL INSTRUCTIONS OR OTHER INFORMATION THAT WILL ASSIST IN EXPEDITING SERVICE (Include Business and Alternate Addresses, All Telephone Numbers, and Estimated Times Available for Service):

Federal Reserve Bank of New York, 33 Liberty Street New York, NY 10045
Counsel for the Federal Reserve Bank of New York:
Katherine Rosemary Steele Landy, 212-720-5331, katherine.landy@ny.frb.org;
YoonHi Greene, 212-720-2087, yoonhi.greene@ny.frb.org

Signature of Attorney other Originator requesting service on behalf of:

☒ PLAINTIFF
☐ DEFENDANT

TELEPHONE NUMBER

212-351-4085

DATE

3/22/2022

SPACE BELOW FOR USE OF U.S. MARSHAL ONLY - DO NOT WRITE BELOW THIS LINE

I acknowledge receipt for the total number of process indicated. (Sign only for USM 285 if more than one USM 285 is submitted)	Total Process	District of Origin No. 051	District to Serve No. 051	Signature of Authorized USMS Deputy or Clerk	Date 3/22/22
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I hereby certify and return that I ☐ have personally served, ☐ have legal evidence of service, ☒ have executed as shown in "Remarks", the process described on the individual, company, corporation, etc., at the address shown above on the on the individual, company, corporation, etc. shown at the address inserted below.

☐ I hereby certify and return that I am unable to locate the individual, company, corporation, etc. named above (See remarks below)

Name and title of individual served (if not shown above)

DAVID GROSS - SENIOR VP OF LAW ENFORCEMENT

Date
4/21/22
Time
2:00 pm

Address (complete only different than shown above)

Signature of U.S. Marshal or Deputy

Costs shown on attached USMS Cost Sheet >>

REMARKS

SERVICE FEE \$65 = 1 HR
M. Fee \$65 = 1 HR 2 hrs = 1.17
TOTAL = 66.17



(212) 720-2356
(646) 720-2356
FAX (212) 720-8700
david.gross@ny.frb.org

DAVID GROSS
SENIOR VICE PRESIDENT
DIRECTOR, LAW ENFORCEMENT UNIT
CHIEF INVESTIGATOR, INTERNAL INVESTIGATIONS


FEDERAL RESERVE BANK
OF NEW YORK

33 LIBERTY STREET
NEW YORK, NY
10045-0001


Rev. 03/21

EXHIBIT B

PLAINTIFF Federal Insurance Company, et al.	COURT CASE NUMBER 1:03-cv-06978; 1:03-md-01570
DEFENDANT The Taliban (a/k/a The Islamic Emirate of Afghanistan)	TYPE OF PROCESS Writ of Execution
SERVE AT	NAME OF INDIVIDUAL, COMPANY, CORPORATION, ETC. TO SERVE OR DESCRIPTION OF PROPERTY TO SEIZE OR CONDEMN Federal Reserve Bank of New York
	ADDRESS (Street or RFD, Apartment No., City, State and ZIP Code) 33 Liberty Street, New York, NY 10045
SEND NOTICE OF SERVICE COPY TO REQUESTER AT NAME AND ADDRESS BELOW	
J. Scott Tarbutton, Esq. Cozen O'Connor One Liberty Place, 1650 Market Street, Suite 2800, Philadelphia, PA 19103 (215) 665-7255 starbutton@cozen.com	Number of process to be served with this Form 285 1
	Number of parties to be served in this case 1
	Check for service on U.S.A.
SPECIAL INSTRUCTIONS OR OTHER INFORMATION THAT WILL ASSIST IN EXPEDITING SERVICE (Include Business and Alternate Addresses, All Telephone Numbers, and Estimated Times Available for Service): (212) 720-5000 (main telephone number for the Federal Reserve Bank of New York)	

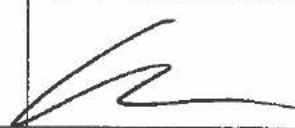
Signature of Attorney other Originator requesting service on behalf of: 	<input checked="" type="checkbox"/> PLAINTIFF <input type="checkbox"/> DEFENDANT	TELEPHONE NUMBER 215-665-7255	DATE 4/20/2022
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SPACE BELOW FOR USE OF U.S. MARSHAL ONLY - DO NOT WRITE BELOW THIS LINE


I acknowledge receipt for the total number of process indicated. (Sign only for USM 285 if more than one USM 285 is submitted)	Total Process	District of Origin No. 054	District to Serve No. 054	Signature of Authorized USMS Deputy or Clerk 	Date 4/20/22
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I hereby certify and return that I ☐ have personally served, ☐ have legal evidence of service, ☒ have executed as shown in "Remarks", the process described on the individual, company, corporation, etc., at the address shown above on the on the individual, company, corporation, etc. shown at the address inserted below.

☐ I hereby certify and return that I am unable to locate the individual, company, corporation, etc. named above (See remarks below)

Name and title of individual served (if not shown above) DAVID GROSS - SENIOR VP OF LAW ENFORCEMENT	Date 4/21/22	Time 2:00	<input type="checkbox"/> am <input checked="" type="checkbox"/> pm
Address (complete only different than shown above)	Signature of U.S. Marshal or Deputy 		

Costs shown on attached USMS Cost Sheet >>

REMARKS SERVICE FEE \$65 = 1/17 Mileage 7mi. = 1.17 TOTAL: 66.17	 DAVID GROSS SENIOR VICE PRESIDENT DIRECTOR, LAW ENFORCEMENT UNIT CHIEF INVESTIGATOR, INTERNAL INVESTIGATIONS 33 LIBERTY STREET NEW YORK, NY 10045-0001 FEDERAL RESERVE BANK OF NEW YORK
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